

## CREDAF WEBINAR

24 November 2020 – 2:00-4:00pm (Paris time)

### Post-covid-19 Taxation: collect more and foster economic recovery

## TERMS OF REFERENCE

### I - Context and justifications

Resulting from the spread of the Covid-19, the current health crisis has produced numerous effects, both on economic and social activities, on a global scale. In the most affected countries, many lines of business are severely impacted (*hotel and catering trade, transportation, events and entertainment business, services, industry...*), whereas on a social level, poverty is increasing, intensified by rising unemployment. Most international organisations thus predict a deep recession, probably the most significant since the end of World War II. A return to activity will be particularly difficult for some emerging and developing countries, especially for those depending on oil export and tourism.

The cost of measures implemented by public authorities to absorb this economic blow and save or revive whole sectors of activity, as well as the inevitable increase of health expenses put a strain on public finance. To this must be added a context of low tax revenue due to a slowdown in economic activity, flexible measures of reporting and payment and the removal of some tax controls.

The health crisis also has a significant impact on fiscal authorities working methods. Moreover, uncertainties over the length of the crisis and the probability of a pandemic resurgence or even the emergence of any other type of crisis, leave no other choice but to initiate and/or accelerate their digital transformation. In that respect, as the reflection progresses on this need for transformation – and as the crisis persists – the broadest range of changes to be made is spreading. Indeed, beyond the implementation of e-procedures, task automation or facilitation of taxpayers obligations, new issues are raised, particularly regarding working organisation itself.

Therefore, Public authorities, and especially Tax Administrations, have to tackle head on three objectives :

- ➔ Better mobilisation of domestic resources, detecting and using improvement margins regarding an increased tax base ;

- ➔ This should be seen in a global context of economic recovery, taking care not to affect the measures implemented by public authorities, especially towards companies
- ➔ Accelerate needed structural adjustments to face the crisis to the best, particularly regarding activity continuity, and anticipate upcoming crises.

These widely shared challenges were discussed by CREDAF members during the last General Assembly in July 2020. They are part of a continuing process, following directly on from the current work, specifically regarding the broadening of the tax base and the digital development of the tax administrations.

Therefore, the economic context in which this work now fits in durably, created a demand for the organisation of a webinar dedicated to the interactions between economies affected by the crisis and resources mobilisation.

## II - Goals pursued and expected results

The webinar aims to initiate a global reflection on the issue of tax revenue mobilisation in a context of implementation of measures of resilience and economic recovery to face the health crisis' impacts on economic and social activities.

More specifically, beyond the answers within the competence of the tax administrations, it is also an opportunity to discuss more merging aspects of economy and tax policy.

In accordance with the agenda below, this 2 hour-webinar will be hosted both by CREDAF experts and external experts with appropriate experience on treated topics.

<b>2:00-2:10</b>	<b>Introductory speeches</b> Mr Jean-Marc NIEL, CREDAF Secretary General (webinar context) Mr Modeste MOPA, CREDAF President (CREDAF Strategy) Moderator (practical organisation details)
<b>2:10-2:25</b>	<b>Impacts of Covid-19 pandemic and outlook in Africa</b> Mr Abdoulaye COULIBALY, Director, Governance and Public Finance Management, African Development Bank (AfDB)
<b>2:25-2:40</b>	<b>Covid-19 Crisis: Tax measures for low-income countries</b> Mrs. Emilie CALDEIRA, Senior lecturer, University of Clermont Auvergne
<b>2:40-3:25</b>	<b>Experience feedback: adopted measures and outlook</b> Mr Modeste MOPA, General Director of Taxes, Cameroon Mrs Amel ABDELLATIF, General Director of Taxes, Algeria Mr Nicolas YENOUSSE, General Director of Taxes, Benin
<b>3:25-3:55</b>	<b>Debates (questions-answers, comments, ...)</b> Experts and participants
<b>3:55-4:00</b>	<b>Synthesis and closing</b> Moderator

The practical details regarding the organisation of the webinar (connecting link, ...) will be sent in the coming days.